Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium comprising:

a substrate;

a soft magnetic layer which is formed on the substrate and which contains B and at least one element selected from the group consisting of Fe, Co, and Ni;

a seed layer which is formed adjacently on the soft magnetic layer and which contains B and one of Pd and Pt; and

a recording layer which is formed adjacently on the seed layer, wherein the seed layer has a concentration of B of 32 to 70 at. %.

2. (Currently Amended) The magnetic recording medium according to claim 1, wherein the soft magnetic layer has a concentration of B of 5 to 30 at. %~~, and the seed layer has a concentration of B of 20 to 70 at. %~~.

3. (Original) The magnetic recording medium according to claim 1, wherein the seed layer has a film thickness of 1 to 20 nm.

4. (Original) The magnetic recording medium according to claim 1, wherein the recording layer has an artificial lattice structure.

5. (Original) The magnetic recording medium according to claim 4, wherein the artificial lattice structure of the recording layer is a structure in which layers mainly composed of Co and layers mainly composed of Pd are alternately stacked or a structure in which layers mainly composed of Co and layers mainly composed of Pt are alternately stacked.

6. (Original) The magnetic recording medium according to claim 5, wherein the recording layer contains B.

7. (Original) The magnetic recording medium according to claim 6, wherein a concentration of B in the recording layer is 5 to 30 at. %.

8. (Original) The magnetic recording medium according to claim 5, wherein the layer mainly composed of Co included in the recording layer has a film thickness of 0.05 to 0.5 nm, and the layer mainly composed of Pd or Pt has a film thickness of 0.5 to 2 nm.

9. (Original) The magnetic recording medium according to claim 1, wherein the recording layer is composed of aggregates of columnar crystal grains having diameters of 2 to 15 nm.

10. (Original) A magnetic storage apparatus comprising:

the magnetic recording medium as defined in claim 1;

a magnetic head which records or reproduces information; and

a drive unit which drives the magnetic recording medium with respect to the magnetic head.

11. (Currently Amended) The magnetic storage apparatus according to claim 10, wherein the magnetic head includes a magnetoresistance effect magnetic head.

12. (Cancelled)

13. (New) A magnetic recording medium comprising:

a substrate;

a soft magnetic layer which is formed on the substrate and which contains B and at least one element selected from the group consisting of Fe, Co, and Ni;

a seed layer which is formed adjacently on the soft magnetic layer and which consists essentially of B and one of Pd and Pt; and

a recording layer which is formed adjacently on the seed layer.